

The House Committee on Ways and Means offers the following substitute to HB 329:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxes, so as to provide an exemption for a limited period of
3 time for certain items sold, used, or stored for packaging farm products produced in this state
4 for shipment, sale, or resale; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by adding a new paragraph to read as follows:

9 "(25.1) For the period commencing on July 1, 2007, and ending on June 30, 2009, the
10 sale, use, or storage of materials, containers, labels, sacks, or bags used or reused by
11 producers or dealers in agricultural products solely for packaging agricultural products
12 grown in this state for shipment, sale, or resale. As used in this paragraph, the terms
13 'agricultural products,' 'dealer in agricultural products,' and 'producer' have the same
14 meanings as provided in Code Section 2-9-1."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.